

**2009 DRAFTING REQUEST**

**Bill**

Received: **12/10/2008**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Hynek**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - credits**

Extra Copies:

Submit via email: **NO**

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**Pre Topic:**

DOA:.....Hynek, BB0254 -

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**Topic:**

First dollar credit applied to first installment payment

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 12/10/2008	kfollett 12/10/2008 wjackson 01/16/2009 kfollett 01/16/2009	phenry 12/11/2008	_____	sbasford 12/11/2008		
/P2			jfrantze 01/16/2009	_____	sbasford 01/16/2009		

FE Sent For:

<END>

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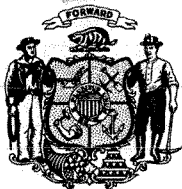
<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye	1P/kjf 12/10	12 /11 ph	12 /ph			
FE Sent For:							
<END>							

1092/P1

## 2009-11 Budget Bill Statutory Language Drafting Request

- Topic: First Dollar Credit Application to Installment Payments
- Tracking Code: BB0254
- SBO team: Tax, Transportation and Budget Development
- SBO analyst: Sara Hynek
  - Phone: 266-1923
  - Email: sara.hynek@wisconsin.gov
- Agency acronym: DOR/Shared Revenue
- Agency number: 566/835
- Priority (Low, Medium, High): Medium

Intent: Provide that the first dollar credit be deducted entirely from a taxpayer's first property tax installment payment, rather than across all payments as provided in current law. This would be similar to language that requires the lottery credit to be applied entirely to the first installment payment. Affected statute sections: 79.11(3)(b).



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-1092/P1

JK:gif

DOA:.....Hynek, BB0254 - First dollar credit applied to first installment payment

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

m 12-10-08

Don + Gen

1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**PROPERTY TAXATION**

Under current law, if a person pays property taxes in installments and is eligible to receive a lottery and gaming property tax credit, the amount of the credit is applied to the amount of the first installment. Under this bill, if a person pays property taxes in installments and is eligible to receive a first dollar property tax credit, the amount of the credit is applied to the amount of the first installment.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 79.11 (3) (c) of the statutes is created to read:  
3 79.11 (3) (c) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the first dollar  
4 credit shall be deducted in its entirety from the first installment. This paragraph  
5 does not apply to the payment of taxes in installments under s. 74.87.

**SECTION 9343. Initial applicability; Revenue.**

(1) FIRST DOLLAR PROPERTY TAX CREDIT APPLIED TO FIRST INSTALLMENT. The treatment of section 79.11 (3) (c) of the statutes first applies to credit amounts distributed in 2009.

(END)

**Kreye, Joseph**

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**From:** Hynek, Sara - DOA [Sara.Hynek@Wisconsin.gov]  
**Sent:** Thursday, January 15, 2009 4:50 PM  
**To:** Kreye, Joseph  
**Subject:** FW: LRB Draft: 09-1092/P1 First dollar credit applied to first installment payment  
**Attachments:** 09-1092/P1.pdf

Hi Joe – can we make this first applicable to payments made in 2010? The 2009 bills already have gone out.

Sara Hynek  
Dept. of Administration  
608-266-1923

---

**From:** Henry, Patty [mailto:Patty.Henry@legis.wisconsin.gov]  
**Sent:** Thursday, December 11, 2008 8:03 AM  
**To:** Hynek, Sara - DOA  
**Cc:** Grinde, Kirsten - DOA; Hanaman, Cathlene - LEGIS; Beadles, Kathleen - DOA  
**Subject:** LRB Draft: 09-1092/P1 First dollar credit applied to first installment payment

*Following is the PDF version of draft 09-1092/P1.*

01/15/2009



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-1092/P1

JK:kjf:ph

RM mtr

DOA:.....Hynek, BB0254 - First dollar credit applied to first installment payment

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

in 1-15-09

Don't Gen

1 AN ACT ...; relating to: the budget.

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(END)

2010



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-1092/P2  
JK:kjf:jf

DOA:.....Hynek, BB0254 - First dollar credit applied to first installment payment

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

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**(END)**